



Performance Audit of the King County 2012 Strategic Climate Action Plan

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September 16, 2014

Executive Summary

King County has been a national leader in responding to climate change, but significant work lies ahead in order for the County to reach ambitious goals of reducing greenhouse gas emissions and preparing for the impacts of climate change. To improve strategic planning, economic analysis, and community engagement in order to increase the likelihood that the County will achieve its climate goals, we recommend that county leaders and managers take advantage of the important opportunity of the 2015 Strategic Climate Action Plan update.

King County Auditor's Office

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King County 2012 Strategic Climate Action Plan

Report Highlights

September 16, 2014

Purpose

The King County Council requested this audit to help evaluate the effectiveness of the current Strategic Climate Action Plan (SCAP) and to inform the scheduled plan update in June 2015.

Key Audit Findings

King County has been a national leader in local climate change policy. The 2012 SCAP was a significant achievement that facilitated communication and collaboration among county departments promoting environmental sustainability.

Despite this achievement, King County will likely not be able to reach its ambitious greenhouse gas emission reduction goals unless the climate program is strengthened. While the SCAP provides a thorough summary of current county efforts to reduce climate pollution and improve climate resilience, it does not provide a clear roadmap to show what steps are necessary to meet the county's climate goals. Additionally, the SCAP lacks information about the potential costs and impacts associated with the county's efforts and how the community as a whole should be engaged to reach the goals.

The upcoming 2015 SCAP update provides an important opportunity to strengthen current efforts and enhance the ability of the County to achieve its goals through improved strategic planning, economic analysis, and community engagement.

What We Recommend

Our recommendations focus on improving the SCAP by incorporating best practices in strategic planning such as greater community engagement, clearer linkages between strategies and goals, and increased use of economic analysis to drive decision-making and evaluate performance. In addition, we recommend that policy-makers put a management structure for the plan update process in place and provide sufficient resources and support.

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I. Review of Accomplishments

Section Summary

King County has demonstrated leadership and commitment in responding to climate change. The 2012 Strategic Climate Action Plan (SCAP) marked an important milestone in the county's efforts to identify and reduce greenhouse gas (GHG) emissions and adapt to the impacts of climate change.

King County has been a national leader

King County has been a pioneering national leader in responding to climate change. Through a series of ground-breaking policies since the early 2000s, King County has set ambitious goals, developed innovative methods, and built institutional capacity to integrate climate initiatives into county services and operations.

Exhibit A: King County has taken leading climate initiatives since the early 2000s.

Timeline of Key Climate Initiatives at King County	
2002	King County joined the Cities for Climate Protection Campaign and published a comprehensive inventory of greenhouse gas emissions from county government.
2006	King County became the first county and the first major bus transit agency in the nation to join the Chicago Climate Exchange.
2007	King County adopted its first climate plan and became one of fewer than 15 % of local governments in the United States to have developed a plan specifically focused on climate change that covers both mitigation and adaptation. In the same year, King County also became the first in the nation to require evaluating climate change impacts during environmental review of new projects.
2008	King County included climate change as a guiding policy in its comprehensive plan.
2010	King County formally adopted reducing climate pollution and preparing for the effects of climate change as a key objective under the countywide strategic plan.
2012	King County published results of a consumption-based inventory of greenhouse gas emissions. This placed King County among 15 % of local governments worldwide that have developed an inventory including emissions outside of their geographic boundary. In the same year, King County adopted the Strategic Climate Action Plan and signed interlocal agreements to partner with King County cities through the King County Cities Climate Collaboration (K4C).
2014	King County convened regional leadership summits through the K4C.

Source: King County Auditor's Office synthesis of various sources

I. Review of Accomplishments

The 2012 SCAP was a significant achievement

The King County Executive in coordination with the County Council developed the 2012 SCAP to focus the county's response efforts to climate change. The SCAP is notable for its broad and ambitious scope. Through a consumption-based inventory of GHG emissions,¹ the plan identified the most significant emission sources in King County and designed goals and targets around these sources. The majority of the sources are beyond the direct jurisdiction of the county. In fact, county government operations accounted for less than two percent of total GHG emissions in King County. By including the most significant emissions sources within the scope of the SCAP, the County demonstrated commitment to engage with a diverse range of stakeholders to address the collective challenge.

Overall, the SCAP provided several important benefits that helped elevate consideration of climate impacts in the county's decision-making process. For example, the plan development process facilitated close collaboration between the County Council, County Executive, and multiple departments. This resulted in a thorough and generally well-received policy document. Also, the SCAP annual reporting process has helped enable agencies responsible for promoting environmental sustainability to recognize the relevance of climate considerations and provide support toward common climate targets.

Executive staff members responsible for implementing the SCAP have credited the plan for providing a "one-stop-shop" for all stakeholders to learn about the efforts the County is pursuing in response to climate change. For some agencies, the focus on climate has provided added motivation to reinforce existing environmental sustainability programs. In some cases, the SCAP provided a new impetus to conduct existing work differently to account for climate impacts. For example, the Solid Waste Division developed a new food waste program in response to the SCAP's focus on reducing climate impacts of consumption.

¹A consumption-based GHG inventory counts the emissions associated with consuming all products and services within a geographic boundary, regardless of whether they are produced locally, nationally, or internationally. The consumption-based GHG inventory method is distinguished from the geographic GHG inventory method, which counts the emissions associated with producing all the products and services within a geographic boundary. For more information, see *Greenhouse Gas Emissions in King County: An Updated Geographic-Plus, a Consumption-based Inventory, and an Ongoing Tracking Framework* (February 2012). Retrieved July 9, 2014 from King County Government website: <http://your.kingcounty.gov/dnrp/library/dnrp-directors-office/climate/2008-emissions-inventory/ghg-inventory-summary.pdf>

2. Opportunities to Improve

Section Summary

To increase King County's ability to achieve its climate goals, the 2015 SCAP update should provide a clear roadmap by applying best practices in strategic planning. The 2012 SCAP provides limited guidance on what actions and resources are necessary to accomplish these goals. The scheduled 2015 SCAP update presents an important opportunity to strengthen the plan by involving community stakeholders, providing useful information to decision-makers, and enhancing accountability mechanisms. These improvements will help enhance the county's ability to achieve its goals.

Significant work lies ahead for the County to meet its ambitious climate targets

The 2012 SCAP set two overarching climate targets for reducing GHG emissions, summarized below in Exhibit B.

Exhibit B: King County set ambitious GHG reduction targets.

King County	Base Year	Reduction Goal from Base Year			
		2015	2020	2030	2050
Community-wide	2007				80%
County operations	2007	15%	25%	50%	

Source: King County SCAP (2012)

King County is currently not on track to meet its ambitious, overarching climate targets. While per-capita emissions have shown a decline, community-wide GHG emissions in King County continue to grow. The county's 2012 emissions inventory report states that growth in population and employment are behind these trends. Both of these factors are anticipated to grow for the foreseeable future. For county operations,² the results are also mixed. The County has been able to reduce emissions in some areas, but increased transit ridership has offset the reductions from efficiency in county vehicles and, therefore, impacted total emissions from county operations. However, according to the 2013 SCAP annual report the increased county operations emissions in transit services produce a net benefit by helping reduce community-wide emissions. Improved strategic planning during the 2015 SCAP update will be important in order to deal with these expected challenges.

²County operations are the emissions directly associated with county actions such as heating and cooling county buildings and operating Metro buses.

2. Opportunities to Improve

In addition to these GHG reduction goals, the SCAP includes two additional goals to prepare for the impacts of climate change:

- Community-wide goal: To work with local cities and other partners to prepare for the effects of climate change on the environment, human health, and the economy.
- County operations goal: To plan and prepare for the likely impacts of climate change on county-owned facilities, infrastructure, and natural resources.

No specific targets were adopted for these goals in 2012. According to the 2013 SCAP annual report, additional efforts will be required for King County to address how best to prepare for climate change both within government operations and community-wide.

2012 SCAP limitations hinder the county's ability to meet its goals, but the 2015 update is an opportunity to improve

The 2012 SCAP provides a snapshot of environmental sustainability efforts across the county that relate to climate change. However, the plan provides limited information about steps necessary to reach the county's climate goals. Moreover, the 2012 SCAP development process lacked some important elements of effective strategic planning. For example, community engagement was not part of the plan development process in 2012. Additionally, as one of the first county-level climate action plans in the U.S., there were limited examples from other similar jurisdictions.

Since 2012, the county's overall strategic planning policies have evolved and offer greater guidance and support for cross-functional strategic planning efforts such as the SCAP.³ At the same time, a number of jurisdictions, including many county-level jurisdictions, have adopted climate action plans that King County could use to benchmark and improve the SCAP. (See Appendix I for highlights of climate action plans from selected jurisdictions.)

Because these new resources are available, the scheduled 2015 update presents an important opportunity to strengthen the SCAP and provide a more robust roadmap to define the county's overall climate strategy, inform decisions, and promote community-wide participation.

³ For example, the Office of Performance, Strategy and Budget has developed a draft strategic planning guidance document. While the guidelines are intended for the county's "strategic innovation priorities," the general principles and tips of effective strategic planning are applicable to the 2015 SCAP update.

2. Opportunities to Improve

Four leading practices can strengthen the 2015 SCAP

Based on a review of climate action plans from 14 other U.S. local governments, and King County strategic planning requirements and guidelines, we identified four leading practices that could strengthen the 2015 SCAP:

- Engaging the community
- Connecting strategies and goals
- Tracking cost-effectiveness
- Planning to plan

Community engagement could help foster actions necessary to meet the county's goals

Engaging the community: King County government operations represent a small part of the solution to addressing the county's overall climate challenge. Achieving the county's ambitious climate goals requires broad-based community engagement. The SCAP goal area leads note that community engagement was not conducted during the 2012 SCAP planning process due to time and resource constraints.

Recognizing the necessity of broad-based community level engagement, King County Code requires the 2015 SCAP update to identify community-level actions.⁴ In addition, draft strategic planning guidance from the Office of Performance, Strategy and Budget (PSB) notes the importance of engaging the full scope of stakeholders at the right level.⁵

Bringing the community together to develop solutions for complex problems such as climate change can be time-consuming and resource-intensive. Despite this challenge, several jurisdictions we reviewed were able to conduct extensive community outreach involving a wide variety of stakeholders in creating or updating their climate action plans. For example, Chicago, Ill., established a "strategic nonprofit partner" as well as committees with sector-specific and technical expertise. The city convenes between 50-100 stakeholders at mini summits every four to five months to discuss updates and progress.

The current iteration of the SCAP acknowledges the importance of community coordination but does not yet connect how the various reduction targets and actions taken by overlapping jurisdictions contribute to the county's community-wide mitigation and adaptation goals. Within and around King County, there are a variety of entities, including local and state

⁴Ordinance 17270

⁵These guidelines were still in draft at the time of our analysis. They are expected to be adopted in late 2014.

2. Opportunities to Improve

governments, private companies, and non-profit organizations that are also working toward climate goals.

In 2012, the County partnered with other local governments through an intergovernmental partnership called the King County Cities Climate Collaboration (K4C) and began signing interlocal agreements with King County cities to join forces in responding to climate change. In 2014, the Growth Management Planning Council adopted shared GHG emissions reduction targets in King County and created measurements and reporting commitments. These efforts represent promising opportunities for understanding the collective impact toward emissions and mitigation targets and could serve as vehicles to increase community engagement during the 2015 SCAP update and its subsequent implementation.

Recommendation I

The County Executive should ensure that the 2015 Strategic Climate Action Plan update and its subsequent implementation and monitoring are informed by input from a broad representation of community stakeholders in King County.

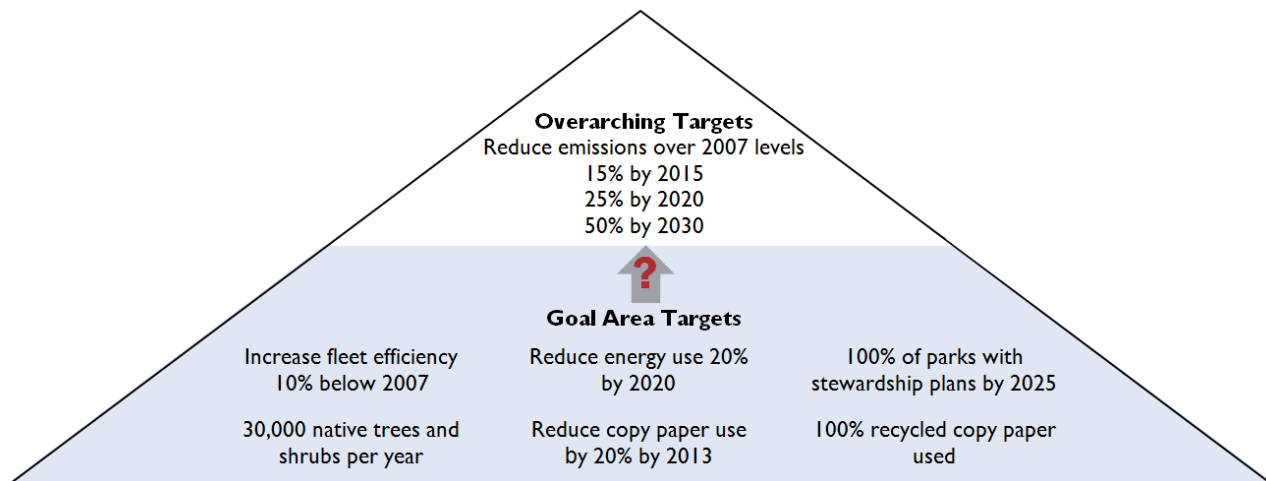
Making explicit connections between strategies and goals could help put the County on track

Connecting strategies and goals: The SCAP contains a complex array of goals, objectives, and strategies focused on mitigating and adapting to climate change. Specifically, the plan includes: 2 focus areas, 2 overarching goals, 5 goal areas, 16 existing actions, 10 goals, 17 measures, 18 targets, 16 objectives, 50 strategies, and 27 priority actions. Yet, the plan includes no metrics to demonstrate how individual strategies are connected to the county's overarching targets.

While the strategies, objectives, and goals of SCAP are logically related, the plan does not make the kinds of explicit connections necessary to evaluate the effectiveness of the individual activities described in the plan. For example, none of the targets related to GHG reduction strategies are stated in terms of the potential GHG emissions reduction impact. For example, as shown in Exhibit C, the transportation goal area's target to increase fleet efficiency by 10 percent below 2007 levels is not translated into the amount of potential GHG reduction.

2. Opportunities to Improve

Exhibit C: Without explicit connections between strategies and goals, decision-makers cannot be assured county operation targets will add up to overarching targets.



Source: King County Auditor's Office analysis of 2012 SCAP

Strategic planning is a process of continuous improvement, as the County recognizes in its own guidelines. This process hinges on the ability to adapt to changes and make necessary adjustments to stay on track. Establishing explicit connections between strategies and goals provides the basis not only for understanding the requirements for meeting a goal, but also for recognizing the need for course-correction when strategies fail to deliver desired outcomes.

The 2015 update process presents an opportunity to establish clearer linkages between program-level strategies and policy-level targets and goals. Without making the connections explicit, King County could be pursuing disparate goal area targets that do not sufficiently add up to achieving the overarching targets. The County could also be unable to strategically focus resources on actions with the greatest potential impacts and effectively make adjustments when progress is not being made.

Since the time of the 2012 SCAP, the County has gained more experience with implementing climate actions and measuring impact. For example, the Metro Transit Division is now able to use tools from the American Public Transportation Association to calculate the GHG emissions reductions from its activities. Also, the Consumption and Materials Management goal area team has used an available external tool to calculate the GHG reduction impacts of county efforts to purchase more recycled paper. The 2015 SCAP update could draw on these and other existing internal capacities and

2. Opportunities to Improve

external resources to better understand the explicit connections between program strategies and mitigation outcomes.

Other jurisdictions provide examples of how to make explicit connections between strategies and goals. For example, the City of Seattle’s 2013 climate action plan establishes intermediate targets by sector (e.g., transit) and presents actions in terms of the potential to reduce GHG emissions in each sector. The sector targets are shown to quantitatively add up to a 2030 target of total GHG emissions, which is determined to be what is required to put the city on the path to meeting its goal of carbon neutrality by 2050.

Recommendation 2

The 2015 Strategic Climate Action Plan update team should establish explicit, and whenever possible, quantifiable connections between the overarching climate goals and specific strategies and actions.

Tracking cost-effectiveness of strategies could help enhance decision-making and accountability

Tracking cost-effectiveness: Despite requirements in King County Code,⁶ neither the 2012 SCAP nor its annual report provides sufficient cost-effectiveness information to gauge progress toward the county’s goals. Our analysis of the 2013 annual report found that it provides little information about the effectiveness of the 50 strategies described in the SCAP.⁷ This means that decision-makers do not have information useful for understanding the most cost-effective means of reaching reduction or adaptation targets and prioritizing limited resources.

Without some indication of which actions can reduce carbon emissions for the least cost per metric ton, it may be difficult to determine where limited resources should be spent to achieve the most impact. The SCAP goal area leads reported difficulty in providing estimates of full costs and benefits of the climate program. Aside from the costs associated with the county positions dedicated to climate issues and cross-functional annual reporting, most of the costs involved in achieving GHG reduction and climate change preparedness are currently absorbed by existing programs. The goal area leads consider those costs not attributable to the climate program because they serve pre-existing lines of business and would have been expended even if climate action were not a priority. However, a lack of understanding of

⁶ Title 2 Section 10 states that strategic planning documents should “articulate the proposed activities and resources necessary to achieve specific targets.” Similarly, Ordinance 17270 stipulates that annual reports on the climate change program include expenses associated with the climate change program and a cost-benefit analysis of the program.

⁷The 2013 annual report was the most recent report available at the time of our analysis.

2. Opportunities to Improve

costs may inhibit the planning, implementation, and evaluation of potential climate actions.

In climate action planning, the feasibility and utility of cost-effectiveness analysis varies, depending on the availability of information, analytical capability, and resources. Currently, there are no commonly accepted standards for counting costs and measuring effects of climate change programs. Nevertheless, our survey of climate action plans from 14 other U.S. local governments found many examples of economic analysis.

For example, the climate plan of Yolo County, Calif., features a costs and savings analysis for a selected number of implementation measures with high reduction potential. The analysis details the types and frequency of costs and savings to residents, businesses, or farmers and states the economic assumptions and sources underlying the analysis. By translating costs and impacts into the same units, the analysis enables apple-to-apple comparison and prioritization of proposed GHG reduction measures. Additional examples of economic analysis can be seen in the climate plans of Alameda County, Calif., the City and County of Boulder, Colo., and San Diego County, Calif.

The SCAP update can improve decision-makers' ability to prioritize limited resources by incorporating more rigorous economic analysis of the cost-effectiveness of current and potential actions and strategies. A variety of analytical approaches are available for this type of economic analysis, including the triple bottom line (or full cost accounting) approach. Without greater availability of information about costs and impacts, King County may not spend resources efficiently or achieve reductions wherever possible.

Recommendation 3

The County Executive should ensure that:

- a) the 2015 Strategic Climate Action Plan (SCAP) update incorporates verifiable economic analysis of the cost-effectiveness of current and potential actions to reach SCAP targets
 - b) subsequent Strategic Climate Action Plan annual reports provide explicit information about progress toward the overarching climate targets and goals
-

2. Opportunities to Improve

Adequate resources and support could help ensure successful SCAP update

Planning to plan: PSB’s draft strategic planning guidelines emphasize the importance of “planning to plan” among other success factors. Specifically, planning to plan means identifying necessary time and resources for plan development and setting up an effective management structure to ensure its success. The necessary resources may include time, money, staff, and specialized skills. An effective management structure may consist of a lead manager, sponsor, and oversight body; and a system of deliverables, performance measures, and reporting requirements for the planning process.

Many climate action plans we reviewed contain detailed information about their plan development process and management structure. For example, the Snohomish County, Wash., plan contains a graphical description of the steps and responsible entities in its action planning process. The City of Chicago published a lessons-learned document about its climate action planning experience. This document contains a checklist of the city’s planning process and an organization chart of entities involved. Such information provides transparency about the plan development process and demonstrates these jurisdictions’ efforts to make the final planning product accountable to all relevant stakeholders.

The 2012 SCAP was prepared using existing staff with no appropriation of additional resources. Policy-makers will need to determine if conducting extensive community engagement and rigorous technical analysis for the 2015 SCAP will require additional financial and/or human resources. It will be important for the plan update team to design and execute a planning process with adequate resources, organizational support, and oversight. Without this step, King County may not be able to make improvements to the SCAP necessary to better enable the County to reach its ambitious climate goals.

Recommendation 4

The County Executive should ensure there is an effective management structure in place to conduct the 2015 Strategic Climate Action Plan update. Additionally, the County Executive should ensure this team has sufficient resources and support, to the extent possible, to complete the update.

2. Opportunities to Improve

Conclusion

King County has been a national leader in responding to climate change, but significant work remains necessary for the county to reach its ambitious goals of reducing greenhouse gas emissions and preparing for climate change. Without significant improvements to the Strategic Climate Action Plan, the County may not be able to take the necessary steps to achieve its climate goals.

Appendix I Resource Guide

The following is a selective list of climate action plans prepared in other U.S. jurisdictions. While there is a great deal of variation among these plans, all have strong features that may provide insight as King County prepares to update its plan in 2015.

Jurisdiction	Plan Highlights
<u>Alameda County, Calif.</u>	Quantified GHG reductions for each initiative; developed criteria to establish priorities; applied for and received grant funding to help defray plan development costs.
<u>Berkeley, Calif.</u>	Extensive two-year community-based plan; three types of progress metrics included (system level, program level, milestones); local non-governmental organization organizes implementation with foundation grants.
<u>Boston, Mass.</u>	Strong logic model; percentage contributions to overall GHG reduction goal is broken down first by goal area, then by individual strategy; separate community engagement goals.
<u>Boulder, Colo.</u>	Outlines actions to be implemented; quantifies impacts, including GHG reductions, public and private sector costs, private sector savings, and the net cost per metric ton of CO ₂ reduced.
<u>Chicago, Ill.</u>	City staff assisted by non-profits; secured support from mayor's office; created a plan and timeline; developed budget and funding partners; chose task force and committee members.
<u>Miami-Dade County, Fla.</u>	Provides helpful background information; includes information about GHG reduction benefits from the various strategies identified in the plan.
<u>Portland/Multnomah, Ore.</u>	The City of Portland and Multnomah County joined forces in one unified plan; goals are community-wide goals; only one goal related to local government operations.
<u>San Diego County, Calif.</u>	Plan identifies GHG reductions, costs, and co-benefits; measures are community focused; anticipates periodic evaluation of overarching goals, and evaluation of individual measures.
<u>Seattle, Wash.</u>	Engaged environmental leaders, technical experts, business leaders and community members in plan development; climate plan accompanied by detailed implementation strategies plan.
<u>Skagit County, Wash.</u>	Planners organized a taskforce of community members supported by county staff to identify new recommended practices with budget implications.
<u>Snohomish County, Wash.</u>	Strategies are clearly and logically linked to objectives; individual objectives have priority ratings and cost categories identified; lead and supporting departments are identified.
<u>Sonoma County, Calif.</u>	Identifies four goal areas; for each area the plan lists relevant solutions, implementers, feasibility ratings, GHG reduction targets, and estimated benefits.
<u>Yolo County, Calif.</u>	All initiatives are community focused; costs and savings are analyzed for selected high-impact measures; anticipates evaluation of plan as a whole, and evaluation of individual measures.

Executive Response



King County

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KING COUNTY AUDITOR

SEP 05 2014

RECEIVED

September 2, 2014

Kymber Waltnunson
King County Auditor
Room 1033
COURTHOUSE

Dear Ms. Waltnunson:

Thank you for the opportunity to review and comment on the proposed final report on the Performance Audit of the King County 2012 Strategic Climate Action Plan (SCAP).

Addressing climate change is one of my top priorities, and I appreciate your collaborative approach in working with my office and county departments to strengthen this strategic planning process. The audit has resulted in sound recommendations, and I am committed to implementing them in developing the upcoming 2015 SCAP.

As the audit recognizes, King County is a national leader in responding to climate change, and our goals are broad and ambitious. For many years, the County has engaged numerous stakeholders in implementing actions to reduce greenhouse gas (GHG) emissions. Consistent with the audit recommendations, community engagement will play a significant role in the development of the 2015 SCAP update. This is critical, because as the audit indicates, county government operations account for less than two percent of total GHG emissions in King County.

I also concur with the remaining audit recommendations including making clearer linkages between proposed actions and GHG reductions, as well as increasing economic analysis to assist in prioritizing our work to address climate change.

I appreciate the audit's recognition of the County's significant achievements in addressing climate change, but there is much work ahead. Despite the challenges, I am committed to ensuring that King County remains on the leading edge of addressing climate change and that the 2015 SCAP update is a model for other jurisdictions, both nationally and internationally.

If you have any questions regarding our audit responses, contact Megan Smith, Environmental Policy Advisor, at 206-263-9605 or megan.smith@kingcounty.gov.



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and complies with the Americans with Disabilities Act*

Executive Response (continued)

Kymber Waltnunson
September 2, 2014
Page 2

Thank you for collaborating on this important work.

Sincerely,

A handwritten signature in black ink that reads "Dow Constantine". The signature is fluid and cursive, with the first name "Dow" being more prominent and the last name "Constantine" written in a continuous script.

Dow Constantine
King County Executive

Enclosure

cc: Fred Jarrett, Deputy County Executive, King County Executive's Office (KCEO)
Rhonda Berry, Chief of Operations, KCEO
Megan Smith, Environmental Policy Advisor, KCEO
Christie True, Director, Department of Natural Resources and Parks (DNRP)
Pam Elardo, P.E., Division Director, Wastewater Treatment Division, DNRP

Executive Response (continued)

Recommendation	Agency Position	Schedule for Implementation	Comments
(1) The County Executive should ensure that the Strategic Climate Action Plan (SCAP) update and its subsequent implementation and monitoring are informed by input from a broad representation of community stakeholders in King County.	Concur	<p>Ongoing through Winter 2015: Implementation of the 2012 SCAP has involved significant community engagement, particularly with cities through the King County-Cities Climate Collaboration and through two summits in the first half of 2014. We will continue to engage cities and strengthen collaboration with stakeholder groups, businesses, non-profits, and the broader community to inform the development of the 2015 SCAP update.</p> <p>Winter and Spring of 2015: Executive Office, Office of Performance, Strategy and Budget, and Departmental staff will conduct additional outreach and engagement for the draft SCAP update development. A key goal of the outreach will be to help connect how implementing the SCAP will help achieve countywide and operational climate targets. Outreach will ensure that King County staff, cities, non-governmental organizations, stakeholders, and the public are engaged in the SCAP update.</p>	
(2) The Strategic Climate Action Plan update team should establish explicit, and whenever possible, quantifiable connections between the overarching climate goals and specific strategies and actions.	Concur	<p>By June 30, 2015: At the community scale, the 2015 SCAP will work to develop and include specific GHG reduction targets for each goal area that is focused on reducing greenhouse gas (GHG) emissions. Recent work with the King County-Cities Climate Collaboration, with consultant support from New Energy Cities, has enabled us better map sources of emissions and pathways and strategies to address them (e.g., actions we can take in the transportation and building sectors and the anticipated emissions reductions associated with those actions). We will build on this analytical base as we develop the SCAP update, and develop and more detailed analysis of the net emissions reduction benefits of key county actions like investment in transit services.</p>	

Executive Response (continued)

<p>(3) The County Executive should ensure that: (a) the 2015 Strategic Climate Action Plan (SCAP) update incorporates verifiable economic analysis of the cost-effectiveness of current and potential actions to reach SCAP targets, and (b) subsequent Strategic Climate Action Plan annual reports provide explicit information about progress toward the overarching climate targets and goals</p>	<p>Concur</p>	<p>By June 30, 2015: The SCAP update will integrate cost information that works to quantify relative costs per unit of GHG reduction for key climate action strategies. This analysis will build upon sophisticated state-of-the-art economic analyses such as those completed by consultants for the state of California and by McKinsey & Company for the whole United States. These analyses will be useful in helping to prioritize GHG reduction opportunities and informing policy discussions.</p> <p>By June 30th 2016, and annually thereafter: Annual SCAP updates (annual reports) are transmitted to the Council by each June. These annual reports historically have included performance information with respect to the County's overarching GHG reduction targets. Beginning with the first annual report following the adoption of the 2015 SCAP, performance information will be added that highlights GHG reduction progress within each goal area.</p>	<p>The Executive is committed to improving quantification of the costs and benefits of the County's climate actions, which will support understanding of the relative efficacy of different strategies in reducing GHG emissions. At the same, it is important to recognize the broader range of objectives and benefits for many county actions and services (which may not focus solely or primarily on reducing GHG emissions) and may be warranted for investment to meet additional objectives.</p>
<p>(4) The County Executive should ensure there is an effective management structure in place to conduct the 2015 Strategic Climate Action Plan update. Additionally, the County Executive should ensure this team has sufficient resources and support, to the extent possible, to complete the update.</p>	<p>Concur</p>	<p>Spring 2014: Executive Constantine identified climate change as one of his top three priorities for his second term and convened an interdepartmental Climate Leadership Team (CLT) – with Executive and Department leadership –to coordinate implementation of SCAP priorities within and across departments. The CLT has defined new Department sponsors and goal area leads to support the 2015 SCAP update, and work on the update has started.</p> <p>Fall 2014: The Executive proposed 2015-2016 budget includes \$50,000 for 2015 to support the 2015 SCAP update. These funds will be used to support technical analysis of GHG reduction strategies (see audit recommendation #2) and to support engagement with stakeholders and the broader King County community (see audit recommendation #1).</p>	

Statement of Compliance, Scope, Objective & Methodology

Statement of Compliance with Government Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform audits to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Scope & Objectives

This performance audit evaluated the 2012 King County Strategic Climate Action Plan (SCAP) to determine if the plan could be strengthened to better ensure King County achieves its goals to reduce greenhouse gas emissions and prepare for climate change impacts. We compared the county's plan to leading practices for strategic and climate action planning as identified in professional literature and used by other jurisdictions from around the country and the Pacific Northwest region.

Methodology

To address the audit objectives, we researched professional literature on strategic planning. We interviewed county personnel involved with strategic planning in King County and reviewed draft county guidelines for preparing strategic plans. Since the county's strategic plan and overall strategic planning structure were undergoing changes during the course of our audit, we monitored those changes to note relevant guidelines for preparing the SCAP update. We reviewed an example of a King County strategic plan recommended to us by policy staff familiar with recent strategic planning efforts in the county. To gain an understanding of effective practices in climate action planning, we interviewed academic and government personnel knowledgeable about climate action planning. We researched climate action plans prepared in other jurisdictions from around the county and region. We selected plans for review from among jurisdictions that had been identified by federal and non-profit organizations as leaders in the field of climate action planning. To provide a regional perspective, we also reviewed plans from other jurisdictions in the Pacific Northwest. We interviewed council and executive staff involved in writing the SCAP and individuals who participated in goal area teams. We reviewed and analyzed the annual reports of the climate program. To identify opportunities for improvement, we reviewed relevant requirements for the SCAP in the King County Code and other county guidelines, and we researched community collaboration efforts.

Scope of Work on Internal Controls

We assessed internal controls relevant to the audit objectives. This included review of relevant sections of the King County Code and pertinent plans and guidelines. To gain a further understanding of the processes designed to assure achievement of the plan's goals, we also conducted a survey of goal area leads and other individuals serving on goal area teams.

List of Recommendations & Implementation Schedule

Recommendation 1: The County Executive should ensure that the 2015 Strategic Climate Action Plan update and its subsequent implementation and monitoring are informed by input from a broad representation of community stakeholders in King County.

Implementation Date: Implementation of 2012 SCAP – ongoing through winter 2015
Additional outreach – winter and spring of 2015

Estimate of Impact: Including broader representation will help the County engage relevant stakeholders to reach the overarching community emissions reduction goals.

Recommendation 2: The 2015 Strategic Climate Action Plan update team should establish explicit, and whenever possible, quantifiable connections between the overarching climate goals and specific strategies and actions.

Implementation Date: June 30, 2015

Estimate of Impact: Quantifiable connections will create additional rigor within the plan and improve the ability of implementers and decision-makers to evaluate the effectiveness of activities and change course when needed.

Recommendation 3: The County Executive should ensure that:

- a) the 2015 Strategic Climate Action Plan (SCAP) update incorporates verifiable economic analysis of the cost-effectiveness of current and potential actions to reach SCAP targets
- b) subsequent Strategic Climate Action Plan annual reports provide explicit information about progress toward the overarching climate targets and goals

Implementation Date: a) June 30, 2015, and b) June 30, 2016 and annually thereafter

Estimate of Impact: The results of the economic analysis will allow decision-makers and implementers to understand and prioritize the most cost-effective means of reducing emissions.

Recommendation 4: The County Executive should ensure there is an effective management structure in place to conduct the 2015 Strategic Climate Action Plan update. Additionally, the County Executive should ensure this team has sufficient resources and support, to the extent possible, to complete the update.

Implementation Date: Effective management structure – spring 2014

Sufficient resources and support – fall 2014

Estimate of Impact: Establishing an effective management structure and understanding the resources needed to improve planning and implementation will ensure that stakeholders are accountable and can take important steps in effective strategic planning.